

EXHIBIT D

January 19, 2021

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cote,

My name is Mendel Teitlebaum and today I am writing to you about my good friend Bentzy Zirkind.

A little bit about me, I'm 23 years old, single, and working in E-commerce in Connecticut. I'm writing to you because I know of the court case against Bentzy, and I'm here to plead on his behalf, because I know he is a great person and I hope I can tell you a little bit about that in this letter.

I got to know Bentzy when I was about 10 years old in summer camp. I have gotten to know him better since I was 13, when we were classmates in eighth grade – which was 10 years ago. We were friends then, and over the years our friendship has really grown. We were in summer camps together, we've been in a few schools together, we've been study partners, and we've even been co-workers for a short while. There are countless stories I can share with you about his kindness, starting in eighth grade when he would look out for me and befriend me when I joined his school, to just a couple of weeks ago when I was visiting town and needed a place to stay and he hosted me without a problem, from helping me by just talking to me and consoling me when my grandmother recently passed away and after that all my relationship questions I would ask him, through it all he was always there for me. Some small things I can tell you he always does is whenever I'm coming to his city for a weekend which I do often he always offers to have me for a dinner or any meal, he'll literally open his door to me at any time and never say no to me and always say "I gatchu" he would always take care of me.

One story I want to tell you is that about a year ago I was living in my parents' home and I wasn't very happy there and I didn't have a great job and I spoke to Bentzy about this often and he would always tell me to move out and come to New York where he was and he would help me figure it out and it would be great, in his words "I've never heard of someone who moved out of their parents' house and regretted it" and he was exactly right, I moved to New York, Bentzy himself was able to get me a job where he worked and I was happy, but then he also did much more than that, it was my first time living alone so I didn't know what I was doing really and for a while Bentzy invited me to his house every single night for dinner, and that was a huge help, I didn't know how to make much food on my own, and then every small thing about how to be an adult and live on your own I learnt from Bentzy, he literally pulled me out of my parents' home and helped me to change myself to be the normal functioning adult that I am today, I owe him

so much. We have been great friends for many years, and he is literally irreplaceable to me. He is my best friend and means so much to me.

Now we do talk a lot together on the phone and he did tell me about his federal indictment and since then I've seen him change, he really started caring not just about me but about his community, I know these days he's volunteering at an organization called Neshamos and the work they do is phenomenal. From helping troubled teens to actual suicide prevention, I cannot think of a better organization to be volunteering at. This is one of the examples of how he's changed and really took an interest in helping those around him.

I feel like I know Bentzy and can confidently say he regrets this; he has shown remorse and will never do anything even close to this ever again. I know he wants a better life and will make all changes and take any necessary steps to fix this and keep being a truly wonderful member of our community who's always there to help. I'm pleading for mercy on his behalf because that's the only thing I can do for him at this point, but I hope he knows that if there anything else I can ever do for him I would do that too, I owe him everything and wouldn't be who I am today if not for him. I hope you can understand. Thank you.

Respectfully,

A handwritten signature in cursive script that reads "Mendel".

Mendel Teitlebaum

January 10, 2021

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cote,

My name is Mendel Marasow, and I am taking the liberty to address Your Honor, with reference to Bentzy Zirkind.

I am 55 years old and live in Montreal with my wife Surie and our children.

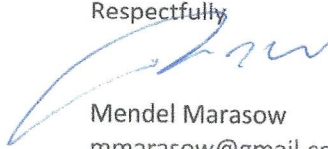
Bentzy is our next-door neighbor. We know Bentzy since he was born and watched him grow up in our backyard. Bentzy has always been sincere, caring, and sweet.

As Bentzy went through school and adolescence, he had some harder years than others. Because of his innocence and simplicity, he is fairly gullible and very trusting. While he is the "owner" of his actions, I question if he is the "author" of his current predicament.

It was heartwarming to see him grow up and get married. Bentzy can lead a wonderful and honorable life given the chance. He is young enough to rebuild his life, given the right supervision and atmosphere.

I plead for Bentzy and his new wife and their families. Being indicted, going through the justice system, taking ownership of his wrongdoing, and pleading guilty, displaying true remorse for his actions, is a powerful message and a lesson learned. Please show mercy for Bentzy and compassion for his family, and seal his fate with a second chance of righting the wrong.

Respectfully,



Mendel Marasow
mmarasow@gmail.com
514-463-5978

January 21, 2021

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Please be advised that Bentzy Zirkind has been engaged in a psychotherapeutic relationship with me since 01/03/2021. His appointment schedule is 2 sessions weekly to which he always arrives in a timely manner with a pleasant attitude. Working with Bentzy has been thus far very enjoyable and satisfying. He demonstrates good insight and expresses genuine, healthy, but strong regret & remorse for his unlawful behavior and it's impact on himself and those whom he loves. Any questionable behavior on his part is the result of clouded thinking, not indifference or irreverence of the law. Bentzy completes all suggested homework assignments and readings in a completely satisfactory way, is compliant with treatment plan goals and objectives, and demonstrates motivation to have optimal pro-social behavior. It has been easy to establish and maintain good rapport with him and he demonstrates genuine empathy for others. Bentzy reports being blessed with good social support in his wife, friends, mentors, and community. This supportive environment, and continued psychotherapy, are optimal ingredients for continued positive mental and emotional interpersonal and intrapersonal growth. Legalities permitting, please feel free to reach out to me with any further questions.

Levi Rapoport, LMHC
Lic# 009639

A handwritten signature in black ink, appearing to read "Levi Rapoport", with a stylized flourish at the end.

1425 President St.
Brooklyn New York, 11213

Levi.Counselor@Gmail.com

609-PSYCH-18

January 20, 2021

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Honourable Judge,

My name is Chaya Blasberg and I together with my husband Rabbi Ahron Blasberg co direct the Chabad Jewish center in Aruba. Benzion Zirkind is my nephew through his marriage in 2018 to my niece Leah.

I am aware that Bentzy is being sentenced with respect to a federal crime, and I am writing this letter on his behalf because I know he is worthy of my support despite this fact.

Bentzy is a kind, honest, humble and unassuming but fun guy to be around and we always enjoy the time we get to spend with him when visiting New York.

Bentzy has been very supportive of our community work in Aruba and has generously donated to our charitable organization on numerous occasions.

When he visited our family he thoughtfully brought presents for the children, spent time playing and giving attention to them, and was so caring to have around always looking for ways to help out in our busy community center over the holidays.

Bentzy is a family man- dedicated and loving to all those around him and has so many people who love him and are rooting for him every day.

Bentzy is a young man and just starting out in life. He has been married for just two years and will hopefully be starting a family soon. Please take mercy on him and be compassionate to this family oriented man so that he should be able to turn a new page in his life.

Respectfully yours



Chaya Blasberg

19th January 2021

Honourable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cote,

I, Rochel Abrams (nee Zirkind) am married and have 3 children. I am a Rebbitzen (a rabbi's wife) and some of my roles include being an administrator for the synagogue and Director of the Hebrew School. As a Rebbitzen, I meet and counsel many different types of people.

I am Benzion Zirkind's older sister and we've always had a special relationship. I know that he is being sentenced to a federal crime and I am writing this letter on his behalf because he is worthy of my support despite this fact.

Benzion is a very caring and compassionate person. A couple of years ago I was going through a hard time in my personal life. Benzion was the only person who repeatedly checked in with me to see how I was doing. He didn't just try to change the subject in our conversation, but he really was an active listener in our conversations and helped me with practical tools and tips.

Benzion is always looking out for other people, even as a young boy he would befriend classmates who did not have any friends. For the Jewish holiday of Purim (like Halloween, where children dress up and exchange packages of food) Benzion went to a classmate, who lived out of the neighbourhood to deliver a package of food as he knew that no one else would. Later that child's parents told my parents how much it really meant to that boy as Benzion was the only one out of around 30 children that went to visit this child.

Benzion helped arrange a talk on suicide prevention and awareness on Thursday, 31 December. This was a very important talk to take away the stigma of mental health for the Jewish Community. Benzion plays a critical part in the Jewish community removing the stigma of mental health through awareness as well he helps teens and young adults who open to

him with their mental health struggles and he guides them to the right place.

Since Benzion's arrest I really see significant changes in him. I noticed that he has done some internal work and he has become a more appreciative, God fearing and accepting person.

Benzion struggles with OCD tendencies which will make being incarcerated very difficult for him, He has started therapy recently which is helping him with everything. Bentzy understands what he has done wrong, and is working with the therapist to implement strategies to make these changes everlasting.

I have seen Bentzy work on himself in the past and I'm sure that he will do whatever it takes to avoid committing such a crime again.

Your Honour, Benzion is a son, brother, husband and a friend to many. Please have compassion for him based on the information I have written.

Sincerely yours,

Rochel Abrams

Rochel Abrams

January 21, 2021

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cote,

My name is Pinchas Gansbourg and I am 23 years old. I am currently a part owner of VidaLite Lighting, an online eCommerce Decorative Lighting company based out of New York. I have previously worked as an intern Rabbi and mentor for teenagers in The Shul of Bal Harbour, possibly the largest synagogue in Florida.

Growing up and spending all of my childhood in Montreal, Quebec, Bentzion and I formed an amazing friendship that began at the age of 2 and is now stronger than ever some 21 year later. "Bentzy" and I were side by side for our entire lives, through elementary, middle school, summer camp, high school, etc....

I cannot describe in words the pain I went through when I became aware of Bentzy Zirkind's arrest and trial in regard to committing a federal crime.

Amongst all of my childhood friends, Bentzy is unique for his kindness and generosity. As our class grew older and further apart, Bentzy and I would arrange an annual class reunion to bring the boys back together during our respective vacations. It was the highlight of our vacations. All the participants would chip in for this special event. When we were about 16 years old, Bentzy realized that a couple of the kids who were from very poor families would not be able scrape together the money, so before we sent out the request, Bentzy anonymously took funds from his own personal savings and put it in the pot.

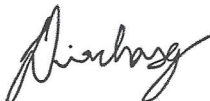
After Bentzion's arrest we sat down for a heart to heart conversation and discussed what we had in mind for our futures. Bentzy told me he recently got married and he and his wife are looking to start a family and bring children into this world, and that he really hopes he is judged favorably so he can pursue these dreams. It is without a doubt that Bentzy deeply regrets this situation and has complete remorse.

As a business owner we try our best to recruit not only people who have the proper skill set but people of exemplary stature and pleasant to be around. Aside from Bentzy's calm and collective demeanor he has a lot of previous experience in the eCommerce market, and if he were to need a job, we would not hesitate to hire him.

I write this letter in support of a good friend, and as plea from the bottom of my heart that your honor please show mercy on Bentzion. The world needs as much light as possible in these times and as a friend of Bentzy I can promise that he gives a lot of it.

Respectfully yours,

Pinchas Gansbourg



7"01

**Chabad
Montreal West**

January 19th, 2021

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cote,

My name is Rabbi Peisach Sperlin. I'm a father of 9 children, Rabbi and director of Chabad Montreal West, and principal of Mesivta Ateres Menachem High School in Montreal.

Let me begin by describing the family connection between our family, and that of Bentzy's family. Both our families lived in Ottawa, Canada and have been close friends even before his birth. We moved to Montreal in the same year, summer 1995.

In fact, as a Mohel, professionally trained Rabbi for circumcision, I performed that rite for Bentzy. Consequently, I was able to closely observe Bentzy's upbringing.

Bentzy was a high school student in the school where I served as a principal. Here I continued to play a role in his upbringing. I can vouch for his qualities, namely, his kindness, his compassion to others. I even saw many times how he invited out of town students to join him at his home for lunch.

Even as Bentzy moved on to higher education, I remained in contact with him.

During the duration of all this time, I can say that Bentzy was an overall wonderful child and teen. He did well in school, got good grades, was responsive to authority, followed instructions when required, was attentive, sensitive to his fellow students etc. Truly a student I was proud of.

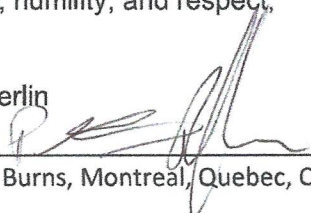
Later, Bentzy got married very young. It would seem to me that he got desperate, and got caught up in something that was really not in line with the character of the Bentzy that I knew and mentored in years prior. The news of his crimes and subsequent arrest truly came as a surprise to me.

From his friends I hear that Bentzy continuously expresses regret for his actions, and for the turn of events that led down the path that he has fallen into. I feel confident that he would never return to such terrible behaviour in the future. He has a good heart and soul, but got caught up in terrible situations. If he were helped along the path of redirection, I'm positive that he would emerge as a good, moral and upstanding citizen.

In light of all the above, I humbly request that that court show compassion on a good young man caught up in a bad series of events. I'm confident that the court will find that the goodness in his soul will come forth and shine, overtaking the darkness of his past choices.

With prayer, humility, and respect,

Peisach Sperlin



5499 Robert Burns, Montreal, Quebec, Canada H3W 2B8

Tel: 514 996 6770

**Congregation Kolel Minyan
305 Kingston Ave
BROOKLYN, N.Y. 11213**

January 10th, 2021

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cote,

My name is Rabbi Noach Fox - Rabbi and Administrator of Congregation Kolel Minyan of Crown Heights Brooklyn, NY. I have been the Rabbi and in charge of all aspects of the Synagogue for the last 20 years on a volunteer basis.

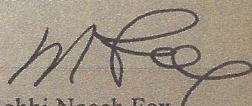
Benzion Zirkind is my Nephew and I have known him since he was born. I am aware he is being sentenced for a federal crime and I am writing this letter on his behalf to ask for mercy and compassion.

I have watched him grow over the years into a responsible person and then as responsible husband and provider. I am sure he regrets his decisions and his actions very much.. He is a person with true religious values and will always lend a helping hand with someone in need.

I know the severity of what he did but on the other hand he a newly married young man who has a long future of good and happy days ahead of him. I am sure after this episode he will be a fine upstanding member of society.

He was raised by a loving mother and father and in a happy and loving environment.

I hereby plead with your Honor to show some compassion and mercy for Mr. Benzion Zirkind


Rabbi Noach Fox

January 20, 2021

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Honourable Judge,

Thank you for giving me this opportunity to speak on behalf of my nephew Benzion Zirkind. I am writing this as I believe in Bentzion. I believe that throughout his years there were several factors that brought him to where he is today. I write this letter with a heavy heart knowing that I could have done more.

Growing up I always knew that there was something "different" about Benzion. whether it was the way he would always be a step behind his friends when they would play or his inability to make eye contact with me when we spoke, I came to believe there was underlying and unresolved issues. I clearly remember hearing that due to his learning disabilities and other social and behavioral challenges his teachers would actually offer rewards to this boy to not show up to class. As he entered his teens I watched as Benzions challenges became more pronounced and evident. He become a young man only interested in pleasing others he looked up to. When Bentzion became engaged to his future wife I found myself mentoring him in the finer points of communicating to his partner and preparing him for life as a married man. It was during this period in our relationship that I was exposed to many parts of Benzions upbringing and family life that shocked me to my core. Although it may look as if Bentzion is a healthy young man, I can tell you that his social and psychological development has been stunted as an adolescent. After Bentzion married I would continuously push him to find fulfillment in his work and constantly urge him to push himself to grow at his job. I did find out that he was having a hard time keeping his job and in March 2019 I hired him to work for my watch company. I immediately noticed that he had a passion and appreciation for higher end watches and in a short time was actually learning how to do repairs. As someone that cared for him I continued to push him to grow and within the first year of his employment with me his was given a substantial raise and a promotion as head of the used sales department. As I was now spending 8 to 10 hours daily with Bentzion I learnt that he is a boy with tremendous potential that is being held back by parental and/or familial figures that he mistakenly looked up to.

In closing I will say this. I wish I could have done more. I know that if Bentzy is given a chance to continue his employment and the intense therapy that he is completely committed to and I am given the opportunity to continue to be the father figure in his life he will not reoffend. I don't state these as empty words of an uncle that is requesting understanding from you. I am saying this as someone that deeply cares for this wounded boy that was led down the wrong path in life by people that should have done better. I say this with the confidence in Benzion as the one that signed my name making me financially responsible on Benzions conditions of bail.

Ezriel Schaffran

A handwritten signature in blue ink, appearing to read 'Ezriel Schaffran', with a stylized, cursive script.

January 20, 2021

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cote,

My name is Yosef Gottlieb. I live in Florida and work as a public adjuster. I met Bentzy when we attended school together in 2015. We have been close friends ever since. I am aware he is currently being sentenced with respect to a federal crime. I am writing a letter on his behalf, as I know he is worthy of my support despite this fact.

I want to share and demonstrate a few stories and moments in which my close friend Bentzy has shown great compassion, humility, and generosity.

We share a mutual friend who unfortunately comes from a broken home, and had many troubles in his childhood, and has a disconnected family. When our friend reached adolescence, he ran away from his parents and moved to another community, with no means to live by. I used to help him try to get settled down, and Bentzy would always take an active role in asking me for whatever additional resources our friend needs, whether it was clothing, food or other essentials. He was always on the lookout, making sure our friend had a roof above his head. It's been a long few years in helping out our friend, with many ups and downs. With God's help, he has recently gotten engaged and is settled and happy. I could not bet on where our friend would be today without Bentzy's active role in helping him grow to who he is today.

There are countless times Bentzy was there for me, offering compassion, a listening ear, advice, and offering a helping hand regarding my personal, professional, or family life. Bentzy always puts others before himself. Being there without any hesitation, and coming from a whole hearty genuine place.

I would like to end off by saying thank you for your time reading my letter and hearing my plea for compassion for my close friend Bentzy.

Respectfully,
Yosef Gottlieb

Y. Gottlieb

January 13, 2021

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cote,

My name is Shua Kalmanson. I am a 21-year-old student studying in McGill University in Montreal. When I first moved to Montreal about 4 years ago, I did not have many friends here. I didn't know many people and it was somewhat daunting. In the first few days at synagogue, I met Bentzy Zirkind. He was extremely nice and kind towards me and we immediately became friends. During his time in Montreal, we would often hang out, be it at synagogue, our homes, or sometimes to go for a beer.

I remember one day, he came to Montreal to visit his family after being away for a while. He brought his little siblings out to hang out, get food, and eat some ice cream. He picked me up before bringing them home. Before dropping his siblings off, I spoke to them in the car, they were all extremely happy that he had surprised them at home and brought them out. Later that night we went to enjoy a really nice night catching up and generally giving me advice about certain problems I was having.

On another occasion, I was having a bad day and things just weren't working out for me. I called Bentzy and almost immediately he came to pick me up. We brought me to see his tailor which really fascinated me and helped keep my mind off the bad. We drove around and he really made me feel better and definitely made my day better.

We've spoken since his arrest and he truly seems very remorseful. He told me about how he searched up the magnitude of his actions, and whether knowingly or not, it ruins the lives of many families. All while saying this, he sounded sad at the fact that he had taken a part in such things. I really do believe Bentzy is sorry and regrets what has been done.

To summarize, Bentzy has had a large positive impact on my life ever since I moved to Montreal. He has always been there when I needed and was always more than willing to help. I ask that the court please consider what I have written here as evidence of the good person Bentzy is. I hope this letter shows the positive impact Bentzy has had on my life and that the court judges fairly and compassionately with Bentzy Zirkind.

Respectfully,

A handwritten signature in black ink that reads "Rafael Kalmanson". The signature is written in a cursive, flowing style.

Shua Kalmanson

25 Teves, 5781
January 10, 2021



Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cote,

Permit me to share with you a plea for compassion for Benzion Zirkind.

I was born in Detroit, MI and came to study at the Rabbinical College in Montreal in 2000. I married my wife Faige in New York in 2007, and we moved to Montreal to serve as a rabbi in 2008. We have 6 children. I have been working as a Development Officer at the Beth Rivkah Academy for over 10 years, in addition to several volunteer leadership positions I hold within the Jewish community of Montreal.

I have known the Zirkind family since 2000. Our Rabbinical College was, and still is, around the corner from their house. Their home was always open for the students to drop in for a bite to eat, to make a phone call, play piano, or just relax. That is how I got to know Bentzy.

Later, when we moved here in 2008, we actually rented the upper duplex of the Zirkind's, and got to watch their children growing up from up close. Bentzy would help us out with our apartment. He was our "exterminator"! He would come up and deal with the ants or other nuisances that came. When we moved out, he helped us move our belongings to the home that we bought.

I have heard that, unfortunately, Bentzy is being charged with respect to a federal crime. I write this letter to the Court in support of Bentzy because I believe he is deserving of compassion.

I know Bentzy is a very caring person, as I wrote above. I know that he has recently married, and looks forward to building a family. I know that he has gotten a job and is settling down. I believe that mistakes that we make when we are young and still exploring the world, should be life lessons, but not a "life sentence". I know Bentzy is very much looking forward to building a nice family, and at his age, these years are crucial for that.

Thank you in advance for any compassion the Court can who Bentzy.

L'académie
BETH RIVKAH
pour filles

בנשיאות כ"ק אדמו"ר מליובאוויטש

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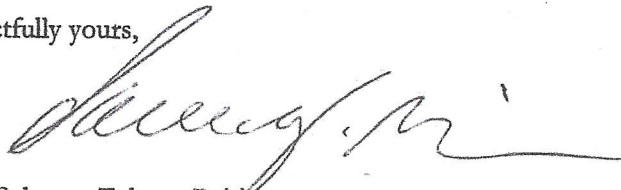
Votre héritage,
votre volonté =
notre avenir!

Your Legacy,
Your Will =
Our Future!



בס"ד

Respectfully yours,



Rabbi Schneur Zalman Rabin
Development Officer



L'académie
BETH RIVKAH
pour filles

בנשיאות כ"ק אדמו"ר מליובאוויטש

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Votre héritage,
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notre avenir!

Your Legacy,
Your Will =
Our Future!



January 14, 2021

Honorable Denise L. Cote
United States District Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007

Dear Judge Cote,

My name is Sarah Bartfield Denburg. I am a retired director of a Quebec government children daycare center in Montreal for which I worked for twenty three years. I am married and blessed with children and grandchildren.

I know Benzion since he is a child. He is a classmate and friend with my youngest son. I am aware that he is being sentenced with respect to a federal crime. I have watched him grow to mature and respectful adult.

Beznzion was a member of our synagogue, Anshei Lubavitch.

He volunteered his time and energy to manage the kitchen, preparing and serving the food and the cleanup thereafter. All done as a volunteer with no compensation. He displayed tremendous respect and consideration to all the synagogue members.

Benzion helped my son with his move to New York from Montreal, opening his home to my son and his friends for meals or just to hang out. I recall a time he ran home from an outdoor school rally to bring a bottle of water to a parched friend.

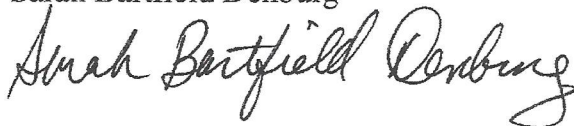
I know Benzion to be an honest, hardworking, respectable individual who made a mistake that is out of character for him.

He is looking forward to and working towards building a family with his wife and will be a contributing member to society.

I am appealing to the court's compassion and mercy on his behalf as I have full confidence in him to lead a honorable, honest life.

Respectfully,

Sarah Bartfield Denburg

A handwritten signature in cursive script that reads "Sarah Bartfield Denburg". The signature is written in dark ink and is positioned below the printed name.